G. R. S. IX-5]

Previous references.

Cts. 158-18(1-4)

Preserve

1918.

(Courts.)

File No. 158-18

Serial Nos. 5 to 13.

Later references.

Cts 232-24 dls 142

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 5 to 13.

Part B for July 1920

SUBJECT.

Audit of the accounts of the Estate of the minor son of the late Rao Bahadur Gubbi Shivalingappa.

---

5 & 13. From The Dy. Commr., Bangalore

No. 5065 of 29.7.20.

States that the defects noticed are of a routine nature and do not call for any remarks and that the cash balance on hand was handed over to the heir Sir. R. P. Rudrappa by the manager and a receipt obtained therefor.

WD 2233—GPB—20,000—14-6-20

G. R. S. III—1] 1918.

GENERAL AND REVENUE SECRETARIAT.

(Covers)

NOTES.

File No. 15-8-18

FILE HEADING.

Audit of the accounts of the Estate of the minor son of the late Rao Bahadur Gurlei Thoradaiyya.

From The Comptroller to Govt.

No. L.A.D446 Dated 5-6-1918 Received 11-6-1918

Diary No. 17913	Enclos. / Spare Copies.	Serial No. 5

BRIEF ABSTRACT OF LETTER.

Forwards the audit note on the accounts of the estate for the half year ending 31st Dec 1918 drawn up by Mr. D. Ranjunda Sastry.

NOTES AND ORDERS.

Sent. with a draft to the D. C Bangalore for his remarks on the note

2) Draft D. 4/6

Notes—First Sheet.

Serial No.

that the property may be released from Government management as the minor has attained the age of majority at the end of last June.

5) The report of the manager of the estate of the minor concerned, explains most of the points raised by the auditor in his report. But in the manager's explanation to auditor's report part II para 6. (a) it is stated that this will be done henceforth. It does not explain why it was not done so hitherto. Otherwise the report covers almost all the points raised by the auditor.

Flag C.

6) In para 3 of the ~~Dy Asst Comm~~'s letter, under reply, it is stated that necessary steps may be taken to release the property from Government management, as the manager states in his report (on the last audit note) that the ward would attain majority at the end of last June & most probably not before.

Flag D.

7) Before taking any such action, it is proper to ascertain whether the minor who has recently come to age will be in a fit condition to assume the burden. Even as to the age, it is not clear when he was born, from the manager's report. In these circumstances, the Dep'ty Commissioner may be requested to ~~if~~ make enquiries as to the proper age and to the advisability of handing over the charge to him.

Flag D.

8) The report is submitted recorded, as usual submitted for orders.

NOTE—Contn. sheet.

Please submit the question of the ward's majority before ordering the release of the property.

2-9-19.

Addl. C.S.

G. R. S. III-2]

3651

General and Revenue Secretariat.

File No. 158 of 191 8.

Serial No.

9) Please find up Wrapper calling for the instr & the G.O. or rules governing such cases

D. 10/9

10) The termination of the authority of a guardian of the property is determined under the rules provided for in Regulation No V of 1911 - The Guardians & Wards Regulation. Since there is a district regulation over-riding every other previous rule or order on this the case comes clearly under this regulation. Sections 39 and 40 deal with the discharge of guardians. The guardian himself may apply to the Court for his discharge with sufficient reasons or his authority as such may cease by the mere fact of the Ward ceasing to be a minor.

a Flag A.

11) In the particular instance, it has to be ascertained Whether the Ward has ceased to be a minor or not.

12) Submitted with a draft to D.J. Comm^r as per order

12. 15.9.19

13) Reference is invited to para 4 of the Manager's letter dt 10-2-19 in which it is stated, after examining the available evidence, that it is not possible to say exactly when the Ward completes his 18th year & that it may safely be taken that he will not be doing so before the end of June 1919. The Dy Comm^r has not made any remarks on the point; vide

D.

NOTE—Contn. sheet.

WD A 1739—GPB—60,000—20-8-18—6.

I. R. S. III-2]

General and Revenue Secretariat.

C5 File No. 158 of 1918.

Serial No.

para 2 of his letter no mis C 5163 Dt 6.3.19.
It seems doubtful therefore if accurate information
can be got about the ward's age.

Ans 1579 14) Has guardian cease to have been appointed for the purpose of the Wards' Act: guide. What are the terms of said Guardian's order?

15) Original application may be sent up.

D. M.
21/9

16) The terms under which the Dep[t] Commissioner was appointed ex-officio guardian by the District Judge, must have been mentioned in his order form. It has to be got from the D[t] Com[rs] office. (Original reference Ch. 321-12 portion) submitted with a draft

22/9/19. 17) Papers sent up ruled moved for Report

Ans 30/9 D. M. 30/9

ISSUE & RESUBMIT.

From the Deputy Commissioner, Bangalore District
D.O. no. 5065 of 18-19 dt the 3rd Nov 19
Encloses the Order of the District Judge in the matter
of putting the Ward in possession of his properties belonging
to him on the 30th Nov 19 & thus terminating the guardian-
ship & also states that a request has been made to
the Comptroller to arrange for the final audit of
the accounts of the estate up to the end of [illegible]
for [illegible] up to the [illegible]

* NOTE—Contn. sheet.

3651
7173

G. R. S. III-2]

General and Revenue Secretariat.

C/5 File No. 158 of 1918.

Serial No.	
C	18 There was no mention made in the last receipt of any application being presented in the District Court for terminating the guardianship. Before issue of the letter ordered on 30-10-19, in para 16 above, the present letter was received along with a copy of the Order of the District Judge. This makes it unnecessary, the issue of further letter as ordered above.
	19 Submitted for orders. KR 6-11-19 Asst 8/11
	20 Please put up draft recording. D. 11/11
C 11/11	21 Submitted with a draft recording as per orders supra. KR 12/11/19 Asst 13/11
	22 Draft recording subd for appd. D. 19/11
2457 19-11-19	II Member 23 Appd [illegible] 21/11
	24 Issue D. 22/11
9	To the Deputy Commissioner, Bangalore & the Comptroller. No. G 12709-10 dd 2nd December 1919. Recorded the Govt's letter reporting that the District Judge has ordered [illegible] hand over the properties belonging to late Thotadappa to Rudrappa now major & thus terminate the guardianship.

11/12

G. O. PROTECTION BRANCH. 13 DEC 1919

Notes—Contn. sheet.

7173
1325

G. R S. III-2]

General and Revenue Secretariat.

Ch File No. 158 of 1918.

Serial No. 10.

From,

The Deputy Commissioner, Bangalore D.O. No. C.C. 50 65 of 18-19 & 16/1 dated 7.1.1920 recd on 17-1-20 states that the properties were handed over to the ward Subbi Rudrappa by the Manager in his presence taking a proper acknowledgement from him together with documents relating to mines transactions & family Jewels which were kept in the Treasury for safe custody retaining only the vouchers & accounts for the administration of the estate.

2) Submitted for perusal & necessary orders.

22/1/20

From,

The Comptroller to Government No Lad.178/Fin 1 & 22 1-20 recd on 26-1-20. forwards the final audit note on the accounts of the Estate of the Minor Son of the late Rao Bahadur Subbi Shettadappa for the year 1919-stating that a copy has been sent direct by Commr, Bangalore, for information.

2) Asst Secretary's order on the Paper and disposal "Please note salient points if any"

Initd. PM -

Taken from the Asst Secy's room on 26-1-20, for taking action on the receipt of S. 11 & 22nd Jan 1920

NOTE—Contn. sheet.

13751
13745

G. R S. III-2]

General and Revenue Secretariat. | File No. 158 of 1918.

Serial No.

Flag A

Part I deals with Certain remarks noted in the last audit note. Kind attention is invited to IV of the Paper under disposal para as against para 11 of the last audit note, viz: "The property register was continued to be maintained in the same unsatisfactory state noticed in the last audit note." Other items in the last audit note are satisfactorily explained.

Part II deals with the result of the Current audit wherein it is stated that the last examination of Cash book by the Deputy Commissioner, Bangalore, was in April 1917. It is also stated that acknowledgment obtained for receipt of the properties from the heir to the Estate, Mr. K. Rudrappa was produced before the auditor for examination

27 Submitted as per orders above.

28) The Dy Com's remarks on the audit note will be called for, as usual. A draft is submitted accdy.

29/2/20

Dy Secy
Dn
19/2

12 20 The Deputy Commissioner, Bangalore.

No. G. 19788 dy 27th Feb 20.

Requests to favour the Govt with his

P.T.O.

NOTE—Contn. sheet.

13745. 1771

G. R. S. III-2]

General and Revenue Secretariat. | Ch File No. 158 of 1918.

Serial No.	
	remark on the final audit note of the late Gubbi Thodaiappa's estate.
13	From,
	The Deputy Commissioner, Bangalore Dt.
	No. G.C. 5665 of 18-29 & 29.7.20 recd. on 8-8-20.
	State that the defects noticed are of a routine nature and do not call for any remarks and that the Cash balance on hand was handed over to the heir M.Y. R.T. Rudrappa by the manager & a receipt obtained thereof.
	The file may now be closed.
	Submitted for perusal & information

13 Aug 1920

13.8.20

4/8/20

III Member 31

15/8 Above closed

D.No. 12/8

D.No. 1718

NOTE—Contn. sheet.

Please address all future communications to the Comptroller to the Govt. of H.H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No. LAD 446 4/-1

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the ~~XXX~~ 5 June 1919.

GEN. SECT. Mr Secy. 1 JUN 1919

DIARY NO. 19

FROM

M. N. KRISHNA RAO, ESQ., B.A.,
Comptroller to the Government of His Highness the Maharaja of Mysore.

72052

To

C. S. Balasundaram Iyer, ESQ., B.A.,
Chief *Secretary to the Government of Mysore,*
Bangalore ~~Department~~.

SIR,

I have the honour forward herewith the Audit Note on the accounts of the estate of the minor son of the late Rao Bahadur Gubbi Thotadappa for the half year ending 31st December 1918 drawn up by Mr. T. Nanjunda Sastri, Auditor of this office.

2. A copy of the audit note has been sent to the Deputy Commissioner of Bangalore District for information.

I have the honour to be,

Sir,

Your most obedient servant,

Comptroller.

CV/5-6

WD N 0610—GPB—5,000—10-8-17

C. O. 42-Rec.—17]

.....Department

191 .

FROM

M. N. KRISHNA RAO, ESQ., B.A.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore

To

.....ESQ.,

Secretary to the Govt. of Mysore,

Dept.

Dated

Despatched

Received

No.....

Subject matter.

of the Estate of the minor son of the late Rao Bahadur Gubbi Thotadappa for the half year ending 31st December 1918.

****

Name of Auditor:- Mr. T. Nanjunda Sastri
Date of commencement of audit:- 12-4-~~1918~~ 1919
Date of completion of audit:- 23-4-1919.

The last audit ended on the 5th October 1918 and was for the half year ending 30th June 1918. The present audit is for the half year ending 31st December 1918.

Part I.

Action taken on the last audit note.

2. Orders of Government were passed on the last audit note in their proceedings No. G. 21893-4/Cts.158-10-4 dated 28th March 1919. The action taken on the several points dealt with in the last audit note is noted below:-

(1) The vessels and furniture belonging to the estate were valued at Rs.521-14-0 on 14th January by a panchayat, with the exception of articles in use.

(2) Necessary adjustment entries had not been made in the cash book to write off the arrears of rent due on the shop in the old kasayi road in accordance with the Government Order No. 11610-11-Cts.80-17-10 dated 16th December 1918. The omission was set right during the current audit.

(3) The adjustment of the advance of Rs.100 referred to in para 3 (5) of the last audit note which was effected in July 1918 was not noted in

the

the ledger. This was got done during the - current audit.

(4) The immoveable properties of the Estat in Bangalore City were estimated on 14th January 1919 by some punchayatdars at the same valuation (Rs.24,000/-) as was fixed by the executors when the management of the estate was handed over by them to Mr. H. K. Virabasaviah, late Manager of the Estate.

(5) Instructions have not been received by the Manager in regard to (I) the action, if any, to be taken by him re: the recovery of rent on house No.39 of Mamulpet (which was bequeathed by the testator for a school, but was rented out by the Bangalore City Municipality) till it was handed over to the Education Department. (II) the losses caused to the estate during the - management by the executors, and (b) the result of the last examination of the jewels kept in safe custody.

(6) A fresh examination of the jewels - belonging to the estate has not yet been made although a period of two years and six months has expired since the date of the last inspection

Part II. Result of the current audit.

3. Examination of Cash Balance. The cash on hand with the Manager on 12th April 1919 was examined and found to consist of Rs.137-1-3, - which agreed with the book balance.

4. Receipts and Expenditure. The following statement shows the receipts and expenditure of the estate during the period under audit:-

Receipts.

Receipts.	Rs. As.P.	Expenditure.	Rs. A P
1. Cash on hand on 1st July 18.	221-13-0	1. Establishment charges	636-0-0
2. Rents	608- 0-0	2. Ward's maintenance charges	296-4-0
3. Loans recovered ...	635- 6-0	3. Municipal Taxes	11-3-2
4. Interest & Court Costs.	223- 1-3	4. Current deposits in the Bank of Mysore	600-0-0
5. Current deposits withdrawn	1932- 9-0	5. Fixed deposits in the Bank of Mysore	10000-0-0
6. Fixed deposits withdrawn	8278- 9-0	6. Payments to Gowramma	60-0-0
7. Interest on Fixed Deposits	413-14-0	7. Law charges ...	237-9-0
8. Dividend on shares in the Mysore Treasury	150- 0-0	8. House repairs	305- 5-0
9. Advance adjusted	150- 0-0	9. Miscellaneous	292-8-9
10. Refund of Court costs	0-12-0	10. Cash on hand on 31st December 1918	175-2-4
Total Rs.	12,614- 0-3	Rs.	12,614-0-3

5. The following items are included under " Miscellaneous " on the expenditure side:

(I) Purchase of a bicycle for the ward, sanctioned by the Deputy Commissioner.	Rs. 149-0-0
(II) Journeys of the Manager and the clerk in connection with suits.	" 113-2-6
(III) Audit Fee	" 25-0-0
(IV) Contingencies	" 5-6-3
Total Rs.	292-8-9

6. Examination of Vouchers. The following defects are found in course of the examination of vouchers:-

(a) Only one voucher was obtained from Gowramma for the payment of Rs.10/- made to her in July 1918 and of Rs.6/- to the cook in the

the same month.

(b) Quantities of fuel purchased from - month to month have not been specified in the vouchers.

(c) There are no acknowledgments from the payees for the payment of (I) Rs.3/- paid to the Municipality for a cycle disc, and (II) - Rs.5/- paid on 20th September 1918 to Mr. Partha sarathi Iyengar, High Court Vakil, at Chittoor, in connection with the suit instituted against Patnam Alwar Chetty. It is stated in connection with the latter amount that although a separate voucher was not obtained from the party for this amount, it has been included in the final bill received from him for his fee, Court costs, &c., in connection with the suit. The matter is one to be examined during the next audit of the - accounts of the estate. Vouchers for both the amounts referred to have been given by the - Estate Cler.

(d) There is no voucher from the supplier for Re.1-1-6 charged on 8th July 1918 on account of books supplied to the ward. Voucher for this charge is also the estate clerk's and it is - stated that as the books required were not available in any recognised bookshop, they were purchased at the school depot, where the practice of issuing cash bills for purchases is not in vogue.

(e) In bill No.19 for July 1918 for - Rs.12-4-6, the following details appear:-

(I) [illegible] Rs.0-12-0

(II) [illegible] " 0-12-0

The

The market rates for these two commodities are never identical, and the latter commodity, viz., wheat flour is always cheaper than the former. The circumstances under which the same rate was charged for both the commodities could not be explained by the Manager. The correct price of the quality of wheat flour purchased in this instance may, it seems, be taken at 10 annas, at Rs.0-3-4 per seer, as was charged in August 1918, if not at a lower rate, and the excess of two annas recovered.

7. Deposit Accounts. The interest of Rs.4-13-0 realisable on the current deposit account of the estate with the Bank of Mysore was taken into the Cash Book only in February 1919 as it is said that the Pass Book was received from the Bank correctly balanced only during that month. The interest due on the deposit in the Mysore Govt Savings Bank for 1917-1918 has not yet been got added. The Pass Book should be presented at the State Huzur Treasury and the needful got done earl

8. Rents. The amounts of rent due on shops No.18 and 20 of Mamulpet, for November 1918, and on shop No.166 in the old Kasayi Road for October and November 1918, aggregating Rs.16/- in all were in arrears at the close of December 1918 and were recovered in February 1919.

9. Assets and Liabilities. The following is a statement of Assets and Liabilities of the Estate as on 31st December 1918:-

*Liabilities.

Liabilities.	Rs. A P
1. ~~Saugara~~ Sangara Nanjappa's claim	116-10-0
2. Advance received from house tenants	141- 0-0
3. Balance due to the minor	79920-12-6
Total Rs.	80178- 6-6

Assets.		
1. Immoveable properties		24,500- 0-0
2. Investments		
(a) Bangalore-Chickaballapur Light Railway Company Rs.40-0-0		2,540- 0-0
(b) Shares in the Mysore ~~Treasury~~ Tannery	2,500-0-0	
3. Deposits		
(a) Mysore Govt. Savings Bank	385-3-4	10704- 4-5
(b) Current deposit in the Bank of Mysore	319-1-1	
(c) Fixed deposits in the Bank of Mysore	10000-0-0	
4. Personal debts		35912- 9-9
5. Value of jewels kept in the Treasury		5771- 8-0
6. Iron-safe, wooden box and tin box		53- 0-0
7. Vessels and furniture (except articles in use)		521-14-0
8. Cash on hand on 31-12-18		175- 2-4
		80178- 6-6

10. The net value of the estate due to the minor during the half year increased by Rs. ~~80,178-6-6~~ 79,920-12-6 (the value as on 30th June 1918) minus Rs.79,248-13-2 (the value as on 31st December 1918) or Rs.671 -15-4. This increase is due to the additional value of vessels and ~~jewel~~ furniture, viz., Rs.521-14-0 under assets and of the amount of interest and court costs aggregating Rs.593-4-0 decreed in the suit against Tiptur Manjiah in favour of the estate and has therefore been added to its assets.

11. Property Register. There was no improvement in writing up this register. The

defects

defects noticed during the last audit ~~mxkx~~ continued during the half year under audit.

12. A statement showing the recoveries of loans during the half year is appended.

Manjeri da Lastri
Auditor
~~Assistant Comptroller~~.

MSR/19-5.

Statement showing the recoveries of loans due to the estate of the minor son of the late Rao Bahadur Gubbi Mottadappa during the half year ending 31st Dec 1918.

No.	Name of debtor	Amount of loan due on 30.6.18.	Principal recovered during the half year ending 31.12.18	Interest and Court Costs recovered during the half year ending 31.12.18	Amount of loan outstanding on 31.12.18	Remarks
1	Syamiji Saheb of Chamapatna	2500			2500	
2	Vedanta Iyengar and Krishna Iyengar					Interest and Court costs not fully recovered. Insolvency applied for on 2.4.18 and the application is pending.
3	Kengeri Attayyanna	122 8	122 8	117 8		Decree fully recovered.
4	Bhojappa, Silkdealer			60		Balance of Rs 92-9-5 due on account of interest and court costs recovered on 25.2.19
5	Patnam Alwar Chetty	14000			14000	Preliminary decree obtained for Rs 29885-13-5.
6	Gubbi Hosakappa	782 3			782 3	Party deceased. Execution proceedings to be taken against his heirs.
7	Senigara Nanjappa	354 5			354 5	Pending in Court.
8	A. Nindin Sahib and Company	500			500	
9	Mysore Hg. Linganna	112 14	112 14	5 9 3		Interest and court costs not fully recovered.
10	Zipter Biram Sab	500			500	Amount irrecoverable.
11	Neshi Narayana	500			500	Rs 200 recovered on 28-1-19.
12	Zipter Junjiah	3593 4			3593 4	Amount of final decree taken as the amount due from the party. Execution proceedings to be taken.

13	Pake Revanna and others	10,500	-	-									10,500	-	-	Pending in Court
14	Varavani Jowrayya	100	-	-									100	-	-	Final decree applied for.
15	Nandisappa and Papasma	590	-	-									590	-	-	Under execution.
16	Chinnaraja Sabi	600	-	-	400	-	-						200	-	-	
17	Gubbi Rudrappa	6	9	9									6	9	9	
18	Pake Virappa	77	1	6									77	1	6	
19	Weaver Sankanna	20	6	-									20	6	-	
20	Walajapet Veeraswami Chetty	1337	12	-									1337	12	-	
21	Chesti Thimanna	35	-	-									35	-	-	
22	Muttkur Rudrappa	200	-	-									200	-	-	
23	Sri K. P. Puttanna Chetty	5	-	-									5	-	-	
24	Mysore H.G. Linganna	60	12	6									60	12	6	
25	Varavani Siddappa	600	-	-									600	-	-	
	Total	36547	15	9	635	6	-	223	1	3	35912	9	9			

28.5.19

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

GENERAL AND REVENUE SECRETARIAT

( )

, the *191* .

Date of issue 25.6.09

Signed by Mr PM

Section C

File No. 158-18

Serial No. 6

No. G 28517

To

The Dy. Commr.
Bangalore Dist

Sir,

I am directed to request favour you to be so good as to furnish Govt. with your remarks, if any, on the audit note on the accounts of the estate of the minor son of the late Rao Bahadur Gubbi Dhotadappa for the half year ending 31st Dec 1908,

over.

a copy of which is understood
to have been forwarded to you
by the Comptroller.

I have etc

for Chief Secy

List of enclosures.

Copied by

Examined by

WD 1744—GPB—30,500—19-3-19

L.D

18 JUL

1725

Office of the Deputy Commissioner,
Bangalore District.

No.... O.C. 5065 / 1829. Cts 6/7/15 3-15

Dated Bangalore, 17th July 1919.

1281.

From -

M.A.Narayana Iyengar, Esq., B.A., B.L.,
Deputy Commissioner,
Bangalore District.

To

C.S.Balasundaram Iyer, Esq., B.A.,
Chief Secretary to the Government of His Highness
the Maharaja of Mysore, Bangalore.

Sir,

With reference to your letter, No.G.28517/Cts.158-18-6, dated 25th June 1919, re - the audit note on the accounts of the estate of minor Gubbi Rudrappa, I have the honor to state that the audit note has been sent to Mr.C.Krishnamurthi, Manager of the Estate, to explain the objections raised by the Comptroller, and his reply has not yet been received. A reminder has been sent to-day and on the receipt of his reply, the same will be sent to you together with my remarks.

I have the honor to be,

Sir,

Your most obedient servant.

M.A. Narayana Iyengar

Deputy Commissioner,
Bangalore District.

L.S.H.
2.

WD 1541—GPB—50,000—20-3-19—6.

191

From The Deputy ....
Commissioner
Bangalore

To The Chief Secretary to
the Government
Bangalore

Dated 17-7-19.

Despatched

Received

General No. O. C. 5065
No. 18-19

Enclosure No.

Re the audit note on the
accounts of the minor Rubies
Rudrapha's estate—
Mr. C. Krishnamurthy has
been asked to explain—
a reminder is also given
today & will inform as
soon as he replies.

Office of the Deputy Commissioner,
Bangalore District.

No. OC. 5065 — 1919.

Dated Bangalore, 6th August 1919.

3651

From

S.Narayana Rao, Esq.,
Assistant Commissioner,
in charge, Bangalore District.

5521

To

C.S.Balasundaram Iyer, Esq., B.A.,
Chief Secretary to the Government of His Highness
the Maharaja of Mysore, Bangalore.

Sir,

With reference to your letter No.G.28517/Cts.158-18-6 dated 25th June 1919, re - the audit note on the accounts of the estate of minor Gubbi Rudrappa, I have the honor to enclose herein a copy of the letter from the Manager of the estate and to state that most of the defects pointed out were attended to during the current audit.

2. A fresh examination of the jewels deposited in the State Huzur Treasury will be made as early as possible and the result communicated.

3. In the last para of his report On the last audit note, the Manager states that the heir to the property attained his majority at the end of last June. As such, necessary steps may be taken to release the property from Government management.

I have the honor to be,
Sir,
Your most obedient servant,

S Narayanan Rao

Assistant Commissioner,
in charge, Bangalore District.

L.S.H.
1.

WD 1542—GPB—50,000—20-9-19—6

191

From The Deputy Commissioner Bangalore

To The Chief Secretary to the Govt. of Mysore Bangalore

Dated 6-8-19

Despatched 20.8.19.

Received

General No. CC. 5065

No.

Enclosure No. 1

Forwards copy of letter on the transfer (Rao Bahadur Subbi Thirtadappa's Charities) Subbi Nidiappa's estate — re the audit note on the accounts of same

Letter dated 24th July 1919, from the Manager, Minor Gubbi Rudrappa's Estate, Bangalore, to the Deputy Commissioner, Bangalore.

Re - minor Gubbi Rudrappa's Estate.

The audit note of accounts for the half year ended with the 31st December 1918, was sent to me for rectification of and attention to, such matters, as were pointed out by the auditor as defective or irregular. I offer my explanation for such matters as required it; on other matters I have had them attended to and the errors rectified.

Part I para 6. Regarding the examination of jewels.

For want of time the Deputy Commissioner could not go to the Huzur Treasury, accompanied by a select punchayet and examine the jewels deposited there; on occasions when it suited him, it was not possible to assemble the select punchayet. Therefore the jewels could not be examined which were deposited at the Huzur Treasury for safe custody.

Part II, para (b). This is being attended to since the defect in the form of account-keeping is pointed out to me.

Para 6 - 6?

(a) This will be done henceforth.

(c) The Municipal authorities do not give separate voucher for the tax paid on Bicycle; they give only a disk for such payment, and which was shown to the auditor. No separate voucher is therefore possible under the system prevailing at the Municipal office.

(e) Re:-Bill No.19. On principle, I think the auditor is not right in his assumptions. However as the difference in -- prices is only annas two it is not worth while to discuss over it. I have had two annas credited in the accounts.

Part II para 7. The pass book was presented at the Treasury, and the needful done.

2. There are no other matter requiring explanation or correction.

3. The audit fee of Rs.25/- is paid to the auditor and his receipt obtained.

The audit notes are herewith returned.

"C O P Y"

Assistant Commissioner,
in charge, Bangalore District.

RP

L.S.B.
1.

O.C.No: 5065/918-19.

No. Ev 3.

Office of the Deputy Commissioner,
Bangalore District.
Dated Bangalore, 3rd November'19.

2173
1919-1920
SECTION C4
FILE NO. 158 of 18
SERIAL NO. 8

From

G.Aravamudu Iyengar, Esq., B.A., B.L.,
Deputy Commissioner,
Bangalore District.

To

C.S.Balasundaram Iyer, Esq., B.A.,
Chief Secretary to the Government of His Highness
the Maharaja of Mysore, Bangalore.

Sir,

Adverting to para 3 of this office letter No.O.C.5065 dated 9th August 1919 re - the handing over of the estate to the ward Gubbi Rudrappa, I have the honor to enclose herein the order of the District Judge in the matter and to state that arrangements have been made to put the ward now major in possession of the properties belonging to him on the 30th November 1919 and thus terminate the guardianship.

2. I have also requested the Comptroller to arrange for the final audit of the accounts of the estate up to the end of that month and on completion of the audit, a formal report will be made to the District Court.

I have the honor to be,
Sir,
Your most obedient servant.

Deputy Commissioner,
Bangalore District.

L.S.R.
2.

11533

WD 1541—GPB—50,000—20-3-19—S.

191

From The Deputy Commr
Bangalore District

To The Chief Secretary to
the Govt of Mysore
Bangalore

Dated 3rd Nov 1919

Despatched

Received 4 - NOV 1919

General No. De 5065 of 18-19
No.

Enclosure No. 3

Subject

Re - the handing over
of the Estate to the Ward
Gubbi Nyanappa.

Dy Comr
4-11-19

Dy
4/11

Dy. Commr's PHOTOGRAPH
4 NOV

5/11

6/11

TWO ANNAS

GOVERNMENT OF MYSORE

ಎರಡು ಆಣೆ

M.R 496/13/8/19

Miscellaneous Case no: 92 of 1918-19.

In the Court of the District Judge

Bangalore Division.

Bangalore dated this 13th day of August 1919

Present. K.T. Gopaliengar Esq: B.A.LL.B

District Judge.

Petitioner The Deputy Commissioner

Bangalore District.

Opponents 1) Jejamma Basappa 2) S.

Parvathappa 3) Gubbi Rudrappa.

28-6-19 This is an Application

under Section 38 of the Guardian

and Wards Regulation praying

that order might be passed to

hand over the estate of the ward

Gubbi Rudrappa to him and the

Guardianship ordered to be

terminated.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the

Copy ready on the	Copy delivered on the	Copied by	Examined by

TWO ANNAS

ಎರಡು ಆಣೆ

MYSORE

Order (26

The young man Gubbi Rudrappa may be put in possession of the properties belonging to the late Gubbi Thotadappa by the present managers and the executors under the will of the late Thotadappa Before the managers and executors are discharged from liability they will satisfy the Court that all the accounts of their management are accepted as sufficient and satisfactory by G. Rudrappa.

Sd/- H.T.G.

District Judge 13/8/19

True Copy

Head Record Keeper

Total 6 Appln

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
13.8.19	for 8 sheets 14.8.19	Supplied 18/8/19	Appear 20/8/19	Appear 22/8/19

Copy ready on the	Copy delivered on the	Copied by	Examined by
21-8-19	21/8/19	G.S. Ramachandra	A. Ramachandra

24/61

G.R.S. VI–71j

27

SUBJECT Records that the D. Judge has ordered to hand over the properties belonging to the Gulbri Rudrappa now a major & thus terminate the guardianship

Diary No. of letter replied to 7173

General and Revenue Secretariat

( )

, the 191

Date of issue 2/12/19

Signed by

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

Section ch

File No. 158–18

Serial No. 9

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read— Correspondence ending with

(Letter no. O.C. no 5065 of 18-19 dt 3 rd nov 19 from the Dy Commissioner, Bangalore District enclosing the order of the District Judge in the matter of handing over of the estate of the late R.B. Gudri Thotadappa to the ward now known as Gulbri Rudrappa stating that arrangements have been made to put the ward ~~now major~~ in possession of the properties belonging to him on the 30th nov 1919 and thus terminate the guardianship -

~~Order Thereon No.~~

Order Thereon no. 129 09 20.

Recorded.

A formal receipt should be taken from the ward for having obtained possession of the properties.

For Chief Secretary

To me 19/11

12/11/19

13/11

To the D.C. B'lore - Compt & Secy

24

Office of the Deputy Commissioner,
Bangalore District,
Dated Bangalore, 13th January 20.
76

No. D.C 5065/Q 18-19.

13251

From

G.Aravamudu Iyengar, Esq., B.A., B.L.,
Deputy Commissioner,
Bangalore District.

1918-19
SECTION Ch
FILE 1/
SEPL. No.

To

C.S.Balasundaram Iyer, Esq., B.A.,
Chief Secretary to the Government of His Highness
the Maharaja of Mysore, Bangalore.

Sir,

In continuation of this office letter No.D.C.5065 of 1918-19 dated 3rd November 1919 re the handing over of the properties to the ward Gubbi Rudrappa, I have the honor to state that such of the properties as were in the custody of the manager were duly -- handed over to him in my presence by the manager on my behalf and a proper acknowledgment has been taken from the ward.

2. The documents relating to money transactions and family jewels which were kept in the Treasury for safe custody were also handed over to him by me in the presence of the manager and panchayetdars. Vouchers and accounts for the administration of the estate are retained in custody until the final audit of accounts is completed and a full acquittance is given by Mr.Gubbi Rudrappa.

I have the honor to be,
Sir,
Your most obedient servant.

Aravamudu Iyengar

Deputy Commissioner,
Bangalore District.

L.S.R.
1.

WD 1541—GPB—50,000—20-8-19—S.

191 9-20.

From

The Deputy Commissioner
Bangalore Dist
Bangalore.

1818

To

The Chief Secretary to the
Govt of His Highness the
Maharaja of Mysore,
Bangalore.

Dated 13-1-20

Despatched 16-1-20

Received 17 JAN 1920

General No. or 5065 of 18-19.
No.

Enclosure No.

Subject

Re- the handing over
of the properties to the ward
Gubbi Rudrappa.

17/1

PROTECTION PO
19 JAN 1920

G. 13/45.

GEN. & REV. SECTION
Ch Secy
24 JAN 1920

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No. LAD. 178. E/1.

1919-1920
SECTION

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.
22nd January 1920.
Dated, Bangalore, the 191

FROM

19643

T. Satyaraj Chetty Esq., B.A.,
~~M. N. KRISHNA RAO, ESQ., B.A.,~~
Offg. Comptroller to the Government of His Highness the Maharaja of Mysore.

To

C. S. Balasundara, Iyer, ESQ., B.A.,
Chief *Secretary to the Government of Mysore,*
.....*Department.*

PROTECTION BR. 26 JAN 1920

SIR,

I have the honor to forward herewith the final audit note on the accounts of the Estate of the minor son of the late Rao Bahadur Gubbi Thotadappa for the year 1919 drawn up by Mr. A. Rama Rao, Auditor of this office.

A copy of the audit note has been sent to the Deputy Commissioner of Bangalore, for information.

I have the honor to be,

Sir,

Your most obedient servant,

T. Satyaraj Chetty
Offg: Comptroller.

SAM.

WD.0322—GPB—8,000—14-12-16

C. O. 42–Rec.—17]

....Department

191 .

FROM

M. N. KRISHNA RAO, ESQ., B.A.,

Offg. Comptroller to the Govt. of

H. H. the Maharaja of Mysore.

To

.....ESQ.,

Secretary to the Govt. of Mysore,

Dept.

Dated

Despatched

Received

No.....

Subject matter.

50

Note on the audit of the accounts of the estate of the minor son of the late Rao Bahadur Gubbi Thotadappa for the year 1919.

Name of Auditor. Mr. A. Rama Rao
Date of commencement. ~~1st~~ 18th October 1919.
Date of completion. 2nd January 1920.

1. The last audit ended on the 23rd April 1919 and was for the half year ending - 31st December 1918. The present audit for the first half year ending 30th June 1919 was commenced on the 18th October 1919 and the audit of the second half year ending with 22nd December 19 was also subsequently undertaken as required by the Deputy Commissioner, Bangalore District under whose orders of management of the estate was handed over to the heir to the estate in December 1919. Hence this is the - final audit of the accounts of the estate.

Part I.

Action taken on the last audit note.

Para A i. The last audit note forwarded to the Deputy Commissioner, Bangalore District, with the Comptroller's letter No.LAD.441 of 2nd -. January 19 has not been received back with any remarks on the several points noticed therein.

Para B ii. Para 6 (c) of the last audit note. With regard to the want of voucher for payment of Rs3/- for a cycle disk, it is represented - that such receipts are not issued by the Municipality for issue of cycle diss.

The final bill obtained from the High - Court Vakil at Chittoor was produced for exam nation at the time of audit.

(e)

(e) Annas two being the value of flour charged in excess in July 18 was recovered and credited on 24th July 19.

iii. Para 2. The interest due on the deposit in the Mysore Government Savings Bank for the year 1917-18 viz., R̃19-3-2 was added on to the balance on 30th June 1919.

iv. Para 11 of the last audit note.

The property register was continued to be maintained in the same unsatisfactory state noticed in the last audit.

Part ii. Result of the current audit.

3. Examination of cash balance.

The cash on hand with the Manager of the estate on 18th October 1919, 2nd November 1919 and 22nd December 1919 were examined and found correct with the book balance on those dates viz., R̃26-9-6, R̃328-15-1 and R̃596-1-11 respectively.

4. The cash book

i. The credits and debits in the cash book for the year 1919 were examined in detail in reference to several documents, vouchers, ledger accounts and the balance of R̃569-1-11 on the 22nd December 1919 was found to be correct.

ii. The following defects noticed in the examination of vouchers were caused to be set right before the close audit.

1) ~~xhx~~ want of receipt stamps for payments made in excess of R̃20/-

2) Difference between words and figures representing

representing the amounts paid.

3) want of a certificate of payment of petty ~~cheques~~ vouchers.

5. Receipts and Expenditure.

The following statement shows the Receipts and Payments of the estate during the period under audit.

(Under miscellaneous on the Receipt Side, a sum of R$180/- being the value of gold bangles in the hand of Gowramma deceased in February 19 is included and on the expenditure side, all medical ~~cheques~~ vouchers incurred are included.)

Receipt.		Expenditure.	
Balance on hand on 1-1-19	R$175- 2- 4	Establishment charges	R$1272- 0- 0
Rents recovered	R$1116-0-0	Wards maintenance	R$ 756-15- 0
Loans recovered	R$1580- 0- 0	Municipal Taxes	R$ 92- 4-11
Interest and Court Costs	R$ 199- 7- 7	Current deposit	R$1728- 3- 2
Current deposit	R$2028-12- 1	Fixed deposit	R$11300-0- 0
Fixed deposit	R$10000-0- 0	Payments to Gowramma	R$ 10-0- 0
Interest on Fixed deposit	R$ 500-0- 0	Law charges	R$ 180- 5-0
Dividend	R$ 437-8- 0	House repairs	R$ 79-0- 6
Miscellaneous	R$ 192-2- 0	Miscellaneous	R$ 241-15-6
Refund of court costs	R$ 0-14-0	balance on 22-12-19	R$ 569-1-11
	R$16229-14-0		R$16229-14-0

6. Assets and Liabilities. The following is a statement of Assets and Liabilities of the estate as on December 19

Liabilities.		Assets.		
Seriga Manjappa's claim	R$ 115-10-0	Immovable property		R$24,500- 0- 0
Advance received from house tenants	R$ 141- 0-0	Investment B. C. L. R. Co., 40 shares in Mysore Tramway 2500		R$ 2,540- 0- 0
Balance due to Mr. R. T. Rudrappa	81,302-7-11	Deposits		R$11,704- 6- 6
		Fixed Deposit in Bank of Mysore 11,300		
		Mysore Govt. Savings Bank 404-6-6		
		Personal debts including time barred claims		R$35,692- 3- 6
		Value of jewels kept in Treasury		R$ 5,771- 8- 0
		Value of a gold bangle of Gowramma		R$ 180- 0- 0
		Iron safes, wooden boxes, tin box		R$ 53- 0- 0
		Vessels and furniture		R$ 521-14- 0
		Cash on hand on 22-12-19		R$ 596-1- 11
Total	R$ 81,559-1-11			R$81,559- 1-11

7. The original documents and papers connected with the immovable property, the investment, deposits, personal debts, as also the jewels lodged in the District Treasury and the vessels and furniture that were in the custody of the Manager of the estate were all handed over to the heir to the estate, Mr. R.T Rudrappa and the acknowledgment obtained for receipt of the same was produced for examination.

The last examination of the cash book by the Deputy Commissioner, Bangalore, was ~~on~~ April

It is stated that the balance of cash will be handed over to the heir to the estate after the cash book is examined by the Deputy Commissioner as required by the Government Order No.T.811-2/Cts.128-14-3 of 26th August 1916..

MSR/13-1.

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

GENERAL AND REVENUE SECRETARIAT

( )

the 191 .

Date of issue..... 27/2

Signed by.. .. ..

Section C5
File No. 158-18
Serial No. 12

No. G/19788

To

The Dy. Com^r
Bangalore

Sir

I am directed to request you will be good as to favour Govt with your remarks if any, on the Audit note of the accounts of the Estate of the minor sons of the late Rao Bahadur Subbi Shetty Odiya for the year 1919, a copy of which is understood to have been sent to you by the Comptr to Govt.

I have the honour to be
Sir
Your most obedient servant

D.M.
19/2
for Secretary

Refer to full acquittance having been given by Mr Subba Shetty may also be intimated, vide para 2 of your letter no OC 5065/18-19 dt 16.1.20

V 3/2

Office of the Deputy Commissioner,
Bangalore District,
Dated Bangalore, 29th July 1920.

No. C.5065-4-18-19

From,

M.A.Narayana Iyengar, Esq., B.A., B.L.,
Deputy Commissioner,
Bangalore District.

To

C.S.Balasundaram Iyer, Esq., B.A.,
Chief Secretary to the Government of His Highness
the Maharaja of Mysore, Bangalore.

Sir,

With reference to your letter No.G.19788/Cts.158-18-12 dated 27th February 1920 calling for my remarks on the final audit note of the accounts of the estate of the minor Gubbi Rudrappa, I have the honor to state the defects noticed being of a routine nature do not call for any remarks at this stage.

2. The cash balance on hand was handed over to the heir Mr.R.T. Rudrappa by the manager and a receipt obtained thereof.

I have the honor to be,

Sir,

Your most obedient servant.

M.A. Narayanaiyengar

Deputy Commissioner,
Bangalore District.

L.S.R.

19

From

To

Dated

Despatched

Received

General No.

No.

Enclosure No.